

Maine Revenue Services Certified Media Production Wage Reimbursement Application

Certified Production Company Name:

Federal Employer ID Number:

Address:

Production Start Date:

City:

State:

ZIP Code:

Production End Date:

- | | | | | | | | | | | | | | | | |
|--|----|----|---------------|---------------|---------------|---|---------------|---------------|---------------|---|---------------|---------------|---------------|---|----|
| 1. Total resident wages (Schedule 2, line 3) | 1. | \$ | <u> </u> | <u> </u> | <u> </u> | , | <u> </u> | <u> </u> | <u> </u> | , | <u> </u> | <u> </u> | <u> </u> | . | 00 |
| 2. Reimbursement requested for Maine resident individuals (12% of line 1)..... | 2. | \$ | <u> </u> | <u> </u> | <u> </u> | , | <u> </u> | <u> </u> | <u> </u> | , | <u> </u> | <u> </u> | <u> </u> | . | 00 |
| 3. Total nonresident wages (Schedule 2, line 4) | 3. | \$ | <u> </u> | <u> </u> | <u> </u> | , | <u> </u> | <u> </u> | <u> </u> | , | <u> </u> | <u> </u> | <u> </u> | . | 00 |
| 4. Reimbursement requested for nonresident individuals (10% of line 3)..... | 4. | \$ | <u> </u> | <u> </u> | <u> </u> | , | <u> </u> | <u> </u> | <u> </u> | , | <u> </u> | <u> </u> | <u> </u> | . | 00 |
| 5. Total certified production wages (line 1 plus line 3) | 5. | \$ | <u> </u> | <u> </u> | <u> </u> | , | <u> </u> | <u> </u> | <u> </u> | , | <u> </u> | <u> </u> | <u> </u> | . | 00 |
| 6. Total reimbursement requested (line 2 plus line 4) | 6. | \$ | <u> </u> | <u> </u> | <u> </u> | , | <u> </u> | <u> </u> | <u> </u> | , | <u> </u> | <u> </u> | <u> </u> | . | 00 |

NOTE: Complete and attach Schedule 2. Reimbursement requests will not be processed until a properly completed Schedule 2 is received by Maine Revenue Services.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements and to the best of my knowledge and belief they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature: _____

Date: ____/____/____

Title: _____

Telephone: - - -

Paid Preparer's EIN: -

Contact Person's Name:

Telephone: _____ - _____ - _____

Contact Person's Email Address:



Mail To: Maine Revenue Services
P.O. Box 1068
Augusta, ME 04332-1068

SCHEDULE 2 (FORM 841ME)

Certified Production

Company Name: _____

Federal Employer

ID Number: _____

Production Start Date: _____

Production End Date: _____

List below qualified employee information relating to the wages claimed on Form 841ME, lines 1 and 3. (See instructions)

	Column 1 Employee Name	Column 2 Social Security Number	Column 3 Is a Nonresident	Column 4 Certified Production Wages
a.	_____	____ - ____ - _____	____	____ , ____ .00
b.	_____	____ - ____ - _____	____	____ , ____ .00
c.	_____	____ - ____ - _____	____	____ , ____ .00
d.	_____	____ - ____ - _____	____	____ , ____ .00
e.	_____	____ - ____ - _____	____	____ , ____ .00
f.	_____	____ - ____ - _____	____	____ , ____ .00
g.	_____	____ - ____ - _____	____	____ , ____ .00
h.	_____	____ - ____ - _____	____	____ , ____ .00
i.	_____	____ - ____ - _____	____	____ , ____ .00
j.	_____	____ - ____ - _____	____	____ , ____ .00
k.	_____	____ - ____ - _____	____	____ , ____ .00
l.	_____	____ - ____ - _____	____	____ , ____ .00
m.	_____	____ - ____ - _____	____	____ , ____ .00
n.	_____	____ - ____ - _____	____	____ , ____ .00
o.	_____	____ - ____ - _____	____	____ , ____ .00
p.	_____	____ - ____ - _____	____	____ , ____ .00
q.	_____	____ - ____ - _____	____	____ , ____ .00
r.	_____	____ - ____ - _____	____	____ , ____ .00
s.	_____	____ - ____ - _____	____	____ , ____ .00
1.	Total resident wages this page.....	1.	____ , ____ , ____ .00	
2.	Total nonresident wages this page.....	2.	____ , ____ , ____ .00	
3.	Total resident wages for all pages (also enter on Form 841ME, line 1)	3.	____ , ____ , ____ .00	
4.	Total nonresident wages, all pages (also enter on Form 841ME, line 3)	4.	____ , ____ , ____ .00	

CERTIFIED MEDIA PRODUCTION WAGE REIMBURSEMENT

GENERAL INSTRUCTIONS

The certified media production tax incentive provides for a partial reimbursement of wages paid to employees working on a certified media production in Maine. Eligible companies are reimbursed 12% of wages paid to employees who are residents of Maine and 10% of wages paid to nonresidents. The process required to receive the reimbursement is outlined below.

Required certificates. The qualified media production company must obtain two separate certifications from the Department of Economic and Community Development (DECD). The first certificate is applied for prior to the start of the media production. A media production certificate is issued to the media production company meeting all initial program requirements. Once the media production certificate is obtained, the business may begin the qualified production. Within 28 days after completion of the qualified production, the business must request a tax reimbursement and credit certificate from DECD. Once DECD has

determined that the business has successfully complied with all of the requirements for a certified media production, a tax reimbursement and credit certificate is issued to the business.

Certified media production wage reimbursement. In order to claim the wage reimbursement, the business must file a reimbursement application, Form 841ME and Schedule 2, with Maine Revenue Services (MRS) within 42 days following the receipt of a tax reimbursement and credit certificate from DECD. The application filed with MRS must contain a list of names, social security numbers certified production wages paid for each certified production employee. In addition, the business must indicate which employees are not residents of Maine. Eligible reimbursements will be paid within 90 days of the receipt of Form 841ME and Schedule 2.

SPECIFIC INSTRUCTIONS

FORM 841ME

Enter Name, Address, City, State, ZIP Code, Federal Employer ID Number (FEIN), and Production Dates in the appropriate boxes.

Line 1 Enter the amount from Schedule 2, line 3.

Line 2. Enter the result of line 1 multiplied by 12% (0.12).

Line 3. Enter the amount from Schedule 2, line 4.

Line 4. Enter the result of line 3 multiplied by 10% (0.10).

Line 5. Enter the sum of line 1 and line 3.

Line 6. Enter the sum of line 2 and line 4.

SCHEDULE 2

All filers requesting reimbursement must complete Schedule 2, certified production wages paid during the certified media production period. Additional Schedules 2 are available on the MRS web site at www.maine.gov/revenue/forms.

Column 1. Enter the last name, first name and middle initial for each certified production employee who received wages during the production period.

Column 2. Enter the social security number for each employee listed in Column 1.

Column 3. Enter an "X" in the box if the employee in Column 1 is **not** a resident of Maine.

If a qualified employee is a Maine resident, the media production company must retain a copy

of the employee's Residency Affidavit on file for at least three (3) years. This form is available on the MRS web site at www.maine.gov/revenue/forms.

Column 4. Enter the certified production wages for each employee listed in Column 1. Certified production wages are wages paid during the certified production period for personal services performed with respect to the certified media production, that are subject to Maine income tax withholding and for which a Tax Reimbursement Certificate has been issued by DECD. Certified production wages does not include any wages in excess of \$1,000,000 paid to any single individual for personal services rendered in connection with a particular certified media production. See 36 MRSA § 6901.

Line 1. Enter the total certified production wages for Maine resident employees listed on the page.

Line 2. Enter the total certified production wages for nonresident employees listed on the page.

Line 3. Enter the sum of Maine resident certified production wages for all pages of Schedule 2 submitted. Also, enter this amount on Form 841ME, line 1.

Line 4. Enter the sum of nonresident certified production wages for all pages of Schedule 2 being submitted. Also, enter this amount on Form 841ME, line 3.

Important: If all required lines and schedules are not completed, your reimbursement request cannot be processed.